

PROGRAM MEASURES

PROGRAM: General Accounting	PROGRAM ELEMENT:
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PROGRAM MISSION:

Provide timely and professional analysis, interpretation, and presentation of the County's financial position through financial reporting and oversight

COMMUNITY OUTCOMES SUPPORTED:

- Ensure high value for tax dollars
- Ensure accountability
- Insist upon customer satisfaction

PROGRAM MEASURES	98 ACT	99 ACT	00 ACT	01 BUD	01 ACT	02 BUD
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Outcomes/Results:

Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	a	a	a
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Service Quality:

Number of audit adjustments required by outside auditor	0	0	0	0	0	0
Business days to close fiscal year accounts ^b	82	81	77	80	81	82

Efficiency:

Percentage of program workyears needed to produce the Comprehensive Annual Financial Report ^b	21.6	20.9	21.7	22.3	26.7	24.8
Journal entries reviewed and posted per workyear ^b	372	556	496	533	497	497

Outputs/Workload:

Number of grant reports produced	770	787	826	850	842	850
Number of journal entries prepared	2,500	2,525	2,790	2,800	2,649	2,800
Number of journal entries reviewed and posted	5,500	8,225	7,783	8,000	7,462	8,000

Inputs:

Personnel expenditures (\$000) ^c	948	944	995	1,026	910	1,120
Workyears ^c	14.8	14.8	15.7	15.0	15.0	16.1
Personnel costs to produce Comprehensive Annual Financial Report (\$000) ^b	205	195	209	222	281	280
Workyears to produce Comprehensive Annual Financial Report ^b	3.2	3.2	3.4	3.5	4.0	4.0

Notes:

^aContinued excellence is necessary to qualify for the Government Finance Officers Association (GFOA) Certificate of Achievement. The County has been awarded this Certificate more than any other county (31 times).

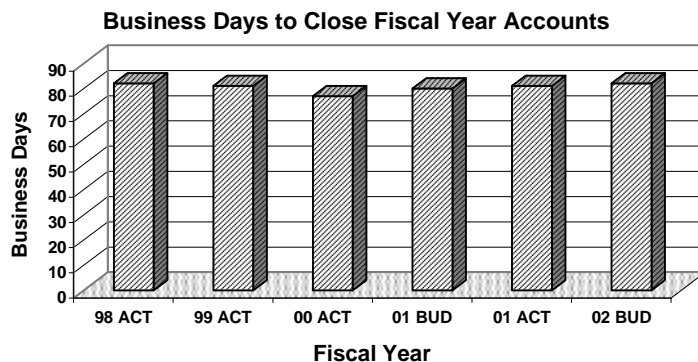
^bFY01 and FY02 projections reflect a greater number of days to close based on the anticipated level of effort to implement and audit new accounting standards, including GASB Statement Numbers 33 and 34. Additional detail on measures related to implementation of new GASB standards will be developed during FY02 and refined in subsequent years.

^cOperating expenses are included under Administration. FY98 - FY02 reflect budgeted workyears.

EXPLANATION:

The number of business days to "close" a fiscal year is a benchmark in the accounting field. General Accounting has demonstrated significant improvement in the number of days to close fiscal year accounts, reducing the time by nearly two work weeks (9 workdays) since FY97.

The changes required in connection with Governmental Accounting Standards Board (GASB) Statements no. 33 and 34 may have an impact on the number of days to close following the end of the fiscal year. Staffing adjustments will be made in FY02 to help limit those impacts.



PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: County departments and agencies.

MAJOR RELATED PLANS AND GUIDELINES: Generally Accepted Accounting Principles, Governmental Accounting Standards Board pronouncements.